

Xenomics, Inc.
420 Lexington Avenue, Suite 1701
New York, New York 10170

March 16, 2006

VIA FACSIMILE AND EDGAR

United States Securities
and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Attention: William Bennett, Esq.

Re: Xenomics, Inc.

Registration Statement on Form SB-2
File No. 333-127071

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Xenomics, Inc. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:00 p.m., Eastern Standard Time, on Thursday, March 16, 2006, or as soon thereafter as possible. The Company acknowledges that: 1) should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; 2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and 3) the Company may not assert this action as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

XENOMICS, INC.

By: /s/ L. David Tomei

Name: L. David Tomei
Title: Chief Executive Officer